

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2014 – 1st Quarter
For the 3 months ended February 28, 2014



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Prepared by the County Auditor's Office:
Pamela Palmer, County Auditor
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INTRODUCTORY SECTION

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June 9, 2014

To the Citizens, Chairwoman of the Board, and
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the first quarter of fiscal year 2014. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

First Quarter Review – Fiscal Year 2014

The County's overall financial position is strong, despite challenging economic conditions that persist at the local, state, and national levels. However, recent improvements in the unemployment rate and the local housing market present encouraging signs for the future.

The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 6.9% as of April 2014. The unemployment rate has been slowly decreasing the past few years, from a high of 9.6% in 2009 and 2010 to 8.3% in 2013. However, the current unemployment rate is still higher than the average rate from 2004-2008 of 4.8%, which speaks to the challenges that remain on the path to full employment for the County's workforce.

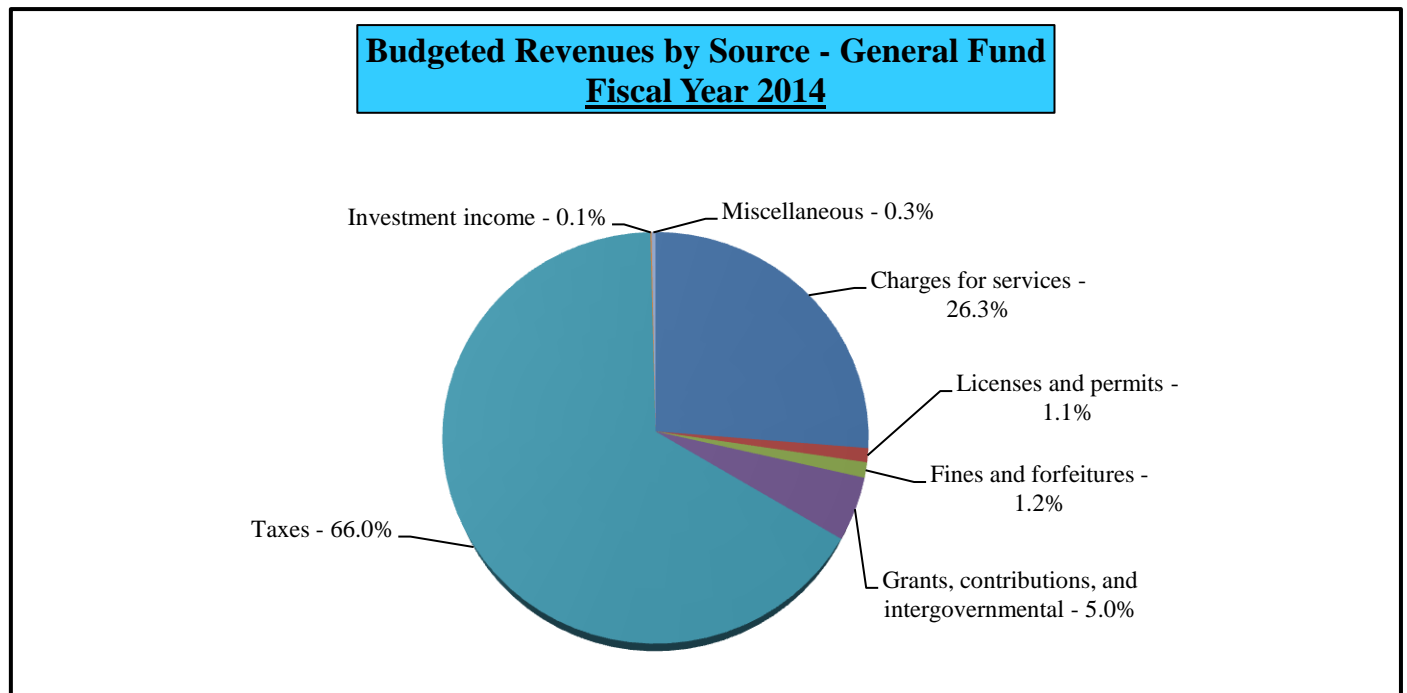
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate transactions in the County, peaked at \$5.0 million in 2005. Since then, revenues decreased for six consecutive years to a low of \$1.1 million in 2011. However, revenues have increased for the past two years, from \$1.3 million in 2012 to \$1.9 million in 2013, which indicates that the housing market has likely bottomed out and is on the rebound. In 2014, revenue through the first quarter totaled \$362,000, which is lower than the total through of first quarter of 2013 of \$405,000. The main reason for the decrease in the first quarter revenue is a particularly harsh winter season.

The County's management remains committed to dealing with prevailing economic conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the first quarter of fiscal year 2014. The purpose of this analysis is to provide current information about the County's near-term and overall financial health.

General Fund – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

Revenues - The following chart shows budgeted general fund revenues for fiscal year 2014:



The following table presents a comparison of general fund actual revenues through the first quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

Revenue Category	1st Qtr FY2014 Revenues	1st Qtr FY2013 Revenues	Difference 1st Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
Charges for services	\$ 3,528,930	\$ 4,494,025	\$ (965,095)	\$ 23,102,035	\$ 23,332,094
Licenses and permits	87,142	98,905	(11,763)	972,000	943,000
Fines and forfeitures	242,093	206,466	35,627	1,019,500	1,146,500
Grants, contributions, and intergovernmental	475,807	85,878	389,929	4,401,883	3,997,253
Taxes	4,618,140	4,430,318	187,822	57,860,500	55,639,033
Investment income	23,357	24,712	(1,355)	97,075	99,075
Miscellaneous	59,182	8,911	50,271	238,700	289,700
Total Revenues	\$ 9,034,651	\$ 9,349,215	\$ (314,564)	\$ 87,691,693	\$ 85,446,655

The largest two components of general fund revenues are taxes, which represent 66.0% of budgeted revenues, and charges for services, which represents 26.3% of budgeted revenues. Together, the two categories represent 92.3% of budgeted general fund revenues for fiscal year 2014. Since these two revenue sources are the most significant to the general fund, the following sections will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the first quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

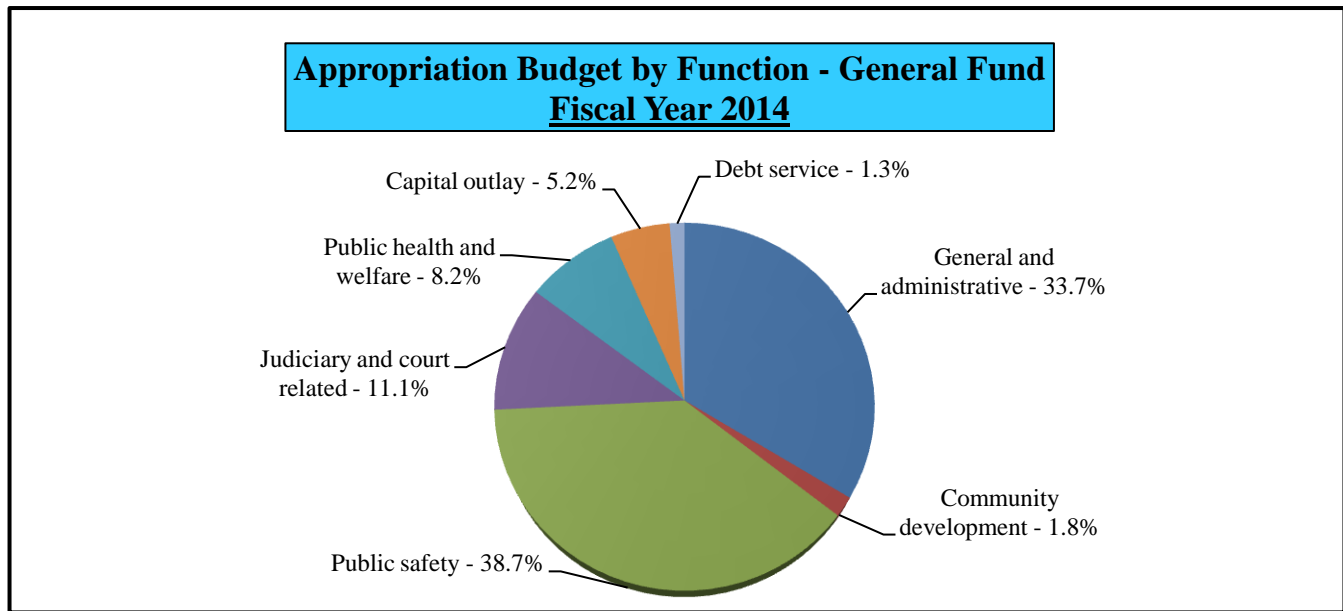
Type of Tax Revenue	1st Qtr FY2014 Revenues	1st Qtr FY2013 Revenues	Difference 1st Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
Property taxes	\$ -	\$ -	\$ -	\$ 38,840,500	\$ 37,880,000
Sales taxes	2,183,356	2,105,432	77,924	9,220,000	8,744,543
State income taxes	1,603,677	1,494,778	108,899	6,272,000	6,000,000
Local use tax	302,228	281,422	20,806	1,066,000	1,009,490
Personal property replacement tax	156,552	131,885	24,667	722,000	710,000
Gambling taxes	9,957	11,975	(2,018)	90,000	95,000
Tax transfer stamps	362,370	404,826	(42,456)	1,650,000	1,200,000
Total Tax Revenues	\$ 4,618,140	\$ 4,430,318	\$ 187,822	\$ 57,860,500	\$ 55,639,033

The largest component of taxes is property taxes, which represents 67.1% of budgeted tax revenue for fiscal year 2014. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$37.9 million for fiscal year 2013 to \$38.9 million for fiscal year 2014. Since the two annual property tax installments are due in June and September, the County received no property tax revenue during the first quarter of either fiscal year.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.8% of budgeted tax revenue for fiscal year 2014. Sales taxes and state income taxes increased from \$3.6 million through the first quarter of fiscal year 2013 to \$3.8 million through the first quarter of fiscal year 2014; an increase of \$0.2 million or 5.6%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the previously noted improvement in the unemployment rate.

The charges for services category decreased from \$4.5 million through the first quarter of fiscal year 2013 to \$3.5 million through the first quarter of fiscal year 2014; a decrease of \$1.0 million or 22.2%. One item experienced a significant decrease and was responsible for a majority of the decrease in the charges for services category. Jail space rental decreased from \$2.3 million through the first quarter of fiscal year 2013 to \$1.7 million through the first quarter of fiscal year 2014; a decrease of \$0.6 million or 26.1%. The decrease in revenue is due to a decline in the number of federal detainees that the County housed for the US Immigration and Customs Enforcement.

Expenditures - The following chart shows the general fund appropriation budget for fiscal year 2014:



The following table presents a comparison of general fund actual expenditures through the first quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

Expenditure Category	1st Qtr FY2014 Expenditures	1st Qtr FY2013 Expenditures	Difference 1st Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
General and administrative	\$ 4,777,268	\$ 5,471,096	\$ (693,828)	\$ 29,863,194	\$ 29,065,360
Community development	401,777	331,186	70,591	1,553,523	1,404,142
Public safety	8,932,570	7,969,547	963,023	34,312,915	34,026,984
Judiciary and court related	2,532,551	2,183,496	349,055	9,854,117	9,819,184
Public health and welfare	1,566,223	1,410,804	155,419	7,287,334	7,083,648
Capital outlay	2,096,736	622,431	1,474,305	4,600,469	2,829,969
Debt service	47,021	25,021	22,000	1,125,454	748,463
Total Expenditures	\$ 20,354,146	\$ 18,013,581	\$ 2,340,565	\$ 88,597,006	\$ 84,977,750

Overall, the annual budget increased from \$85.0 million for fiscal year 2013 to \$88.6 million for fiscal year 2014; an increase of \$3.6 million or 4.2%. Actual expenditures increased from \$18.0 million through the first quarter of fiscal year 2013 to \$20.4 million through the first quarter of fiscal year 2014; an increase of \$2.4 million or 13.3%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the first quarter of fiscal year 2014 totaled \$18.2 million, compared to the annual budget of \$82.9 million. Therefore, actual expenditures through the first quarter of fiscal year 2014 represents 22.0% of the annual budget, which is below the 25% threshold that is generally anticipated to be expended through the first quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 38 special revenue funds which relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the first quarter of fiscal year 2014 for each special revenue fund:

Special Revenue Fund	1st Qtr FY2014 Revenues	1st Qtr FY2014 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at February 28, 2014
County Clerk Automation Fund	2,533	-	-	90,253
Recorder Automation Fund	149,322	135,485	-	2,080,145
County Treasurer Automation Fund	5,330	1,085	-	424,545
Treasurer's Passport Services Fund	26,876	2,263	-	202,556
Geographic Information Systems Fund	150,846	165,447	-	1,869,621
Illinois Municipal Retirement Fund	28,624	1,950,023	-	(3,127,513)
Social Security Fund	728	1,020,526	-	1,319,967
Insurance Loss Fund	8,691	1,217,622	-	13,980,915
HUD Grants Fund	293,793	387,524	-	111,467
Revolving Loan Fund	11,986	-	-	1,736,920
County Highway Fund	154,560	2,529,190	288,056	4,180,134
Motor Fuel Tax Fund	1,090,962	57,029	-	15,863,729
Matching Fund	69,934	214,071	-	12,666,569
County Bridge Fund	2,185	78,741	-	5,799,113
County Option Motor Fuel Tax Fund	1,033,340	1,366,266	-	14,139,107
RTA Sales Tax Fund	2,354,955	-	(6,093,356)	7,610,052
DUI Conviction Fund	9,705	-	-	87,669
Coroner's Fund	17,380	-	-	56,831
Maintenance and Child Support Collection Fund	26,946	46,686	-	106,804
Law Library Fund	56,562	62,454	-	320,058
Circuit Court Document Storage Fund	144,544	130,466	-	(152,534)
Probation Service Fee Fund	79,065	91,006	-	702,286
EMDT Fund	5,158	8,920	-	33,095
Circuit Court Automation Fund	145,280	134,752	-	141,235
Illinois Criminal Justice Authority Fund	-	-	-	1,162
Circuit Court Admin Fund	21,659	14,812	-	177,526
Circuit Clerk Electronic Citation Fund	10,480	-	-	50,465
Special Courts Fund	128,916	128,291	-	580,175
State's Attorney Automation Fund	7,132	-	-	43,026
County Mental Health Fund	59,223	1,392,484	(339,151)	6,617,463
Veteran's Assistance Commission Fund	-	108,631	-	479,479
Veteran's Assistance Commission Bus Fund	3	-	-	6,840
Workforce Network Fund	593,785	458,239	-	532,719
Tuberculosis Care and Treatment Fund	2,097	61,324	-	544,096
Animal Shelter Fund	539	-	-	25,452
Dental Care Clinic Fund	91,012	134,552	-	330,294
Health Scholarship Fund	3	-	-	6,306
Senior Services Fund	1,124	102,974	-	2,745,326

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-51.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 52-58.

Capital Project Funds - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has two capital project funds to report for fiscal year 2014, the Series 2010A Capital Projects Fund and the Mental Health Facility Expansion Fund. The Series 2010A Capital Projects Fund is for a variety of projects, including construction of a new archive facility, the purchase of a new local area network, a courtroom build-out, and the purchase of a new storage area network. The Mental Health Facility Expansion Fund is to account for the expansion of the County mental health facility. The two-story addition to the existing facility provides needed space for existing staff and programs and allows agencies and groups to have spaces to meet. Both capital project funds are expected to be closed out during the second quarter of fiscal year 2014.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 59-60.

Permanent Funds - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the first quarter of fiscal year 2014, the working cash funds have earned \$270 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 61-62.

Enterprise Funds - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2014 is \$4.5 million. Actual property taxes collected through the first quarter of fiscal year 2014 is \$0. As discussed previously, the County typically begins receiving property tax distributions in June.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 63-64.

Internal Service Fund - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.7 million, which is almost entirely from charges for services from other County funds. Through the first quarter of fiscal year 2014, actual expenditures were \$4.8 million, which represents 24.0% of the budget of \$20.0 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always easily compare with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 65.

Questions, Comments, and Conclusion

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/quarterly-reports>. Please feel free to contact me at my office - 815.334.4204, by email - auditor@co.mchenry.il.us, or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

Pamela Palmer

McHenry County Auditor

FINANCIAL SECTION

GENERAL FUND

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 23,102,035	\$ 23,102,035	\$ 3,528,930	\$ (19,573,105)	
Licenses and permits	972,000	972,000	87,142	(884,858)	
Fines and forfeitures	1,019,500	1,019,500	242,093	(777,407)	
Grants, contributions, and intergovernmental	3,842,595	4,401,883	475,807	(3,926,076)	
Taxes	57,860,500	57,860,500	4,618,140	(53,242,360)	
Investment income	97,075	97,075	23,357	(73,718)	
Miscellaneous	238,700	238,700	59,182	(179,518)	
Total Revenues	87,132,405	87,691,693	9,034,651	(78,657,042)	
EXPENDITURES					
Current					
General and administrative	29,818,351	29,863,194	4,777,268	25,085,926	\$ 1,998,833
Community development	1,408,119	1,553,523	401,777	1,151,746	228,448
Public safety	34,170,669	34,312,915	8,932,570	25,380,345	2,639,931
Judiciary and court related	9,853,118	9,854,117	2,532,551	7,321,566	183,159
Public health and welfare	7,191,769	7,287,334	1,566,223	5,721,111	193,803
Capital outlay	1,030,636	4,600,469	2,096,736	2,503,733	1,716,543
Debt service					
Principal retirement	987,974	1,082,755	40,623	1,042,132	1,035,734
Interest and fiscal charges	42,699	42,699	6,398	36,301	42,699
Total Expenditures	84,503,335	88,597,006	20,354,146	68,242,860	\$ 8,039,150
Excess (deficiency) of revenues over expenditures	<u>2,629,070</u>	<u>(905,313)</u>	<u>(11,319,495)</u>	<u>(10,414,182)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	60,350	60,350	50,000	(10,350)	
Transfers out	(4,464,106)	(4,464,106)	(4,173,413)	290,693	
Capital leases issued	-	402,975	402,975	-	
Total Other Financing Sources (Uses)	(4,403,756)	(4,000,781)	(3,720,438)	280,343	
Net Change in Fund Balance	\$ (1,774,686)	\$ (4,906,094)	(15,039,933)	\$ (10,133,839)	
Fund Balance - Beginning of Period			51,898,915		
Fund Balance - End of Period			\$ 36,858,982		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 38,990	\$ (126,010)
Tax redemption fees	160,000	160,000	36,271	(123,729)
Recording fees	1,362,100	1,362,100	208,812	(1,153,288)
Penalties/fees on delinquent taxes	1,850,000	1,850,000	-	(1,850,000)
Cable television franchise fees	500,000	500,000	968	(499,032)
Assessor's salary reimbursement	55,867	55,867	12,875	(42,992)
Other fees and charges	29,600	29,600	2,401	(27,199)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	75,000	75,000	25,747	(49,253)
Maps and publications fees	1,000	1,000	596	(404)
Solid waste tipping fees	21,000	21,000	10,124	(10,876)
Other fees and charges	11,500	11,500	1,040	(10,460)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	75,096	(324,904)
Sheriff fees - photocopies	6,000	6,000	1,620	(4,380)
Sheriff fees - foreign courts	35,000	35,000	7,325	(27,675)
Foreclosures	45,000	45,000	4,547	(40,453)
Court security fees	700,000	700,000	155,068	(544,932)
Jail space rental	10,800,000	10,800,000	1,736,937	(9,063,063)
Payphones	145,000	145,000	36,839	(108,161)
Dispatching fees	210,000	210,000	-	(210,000)
Squad car replacement fee	30,000	30,000	5,427	(24,573)
Sheriff salary reimbursement	-	-	7,477	7,477
Other fees and charges	64,370	64,370	17,068	(47,302)
Judiciary and Court Related				
10% bond earnings	395,000	395,000	69,603	(325,397)
Circuit clerk fees	3,405,000	3,405,000	697,525	(2,707,475)
County court fees	200,000	200,000	46,158	(153,842)
Court services salary reimbursements	714,135	714,135	-	(714,135)
State's attorney salary reimbursement	166,508	166,508	36,169	(130,339)
State's attorney fees	84,000	84,000	22,400	(61,600)
Public aid	10,000	10,000	2,601	(7,399)
Periodic imprisonment fees	13,000	13,000	1,027	(11,973)
Public defender salary reimbursement	99,955	99,955	24,974	(74,981)
Public defenders fees	80,000	80,000	11,946	(68,054)
Other fees and charges	31,175	31,175	6,358	(24,817)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 636,500	\$ 636,500	\$ 133,334	\$ (503,166)
Veterinary fees	58,000	58,000	12,805	(45,195)
Nursing fees	84,000	84,000	10,293	(73,707)
Health review fees	5,000	5,000	525	(4,475)
Health promotion	13,000	13,000	5,693	(7,307)
Vital record fees	58,000	58,000	13,455	(44,545)
Subdivision review fees	4,000	4,000	-	(4,000)
Medicare	9,200	9,200	88	(9,112)
Public aid	200,000	200,000	27,193	(172,807)
Private pay	2,000	2,000	-	(2,000)
Vision and hearing fees	50,000	50,000	10,668	(39,332)
Other fees and charges	112,125	112,125	10,887	(101,238)
Total Charges for Services	23,102,035	23,102,035	3,528,930	(19,573,105)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	105,000	105,000	3,300	(101,700)
Amusement licenses	10,000	10,000	1,481	(8,519)
Community Development				
Building permits	250,000	250,000	38,585	(211,415)
Zoning permits	60,000	60,000	13,116	(46,884)
Public Health and Welfare				
Septic and well permits	85,000	85,000	23,100	(61,900)
Health licenses	450,000	450,000	6,660	(443,340)
Hauler license fees	12,000	12,000	900	(11,100)
Total Licenses and Permits	972,000	972,000	87,142	(884,858)
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	1,074	(8,926)
Judiciary and Court Related				
Fines and bond forfeitures	872,000	872,000	210,708	(661,292)
County drug fines	100,000	100,000	27,246	(72,754)
Public Health and Welfare				
Veterinary fines	37,500	37,500	3,065	(34,435)
Total Fines and Forfeitures	1,019,500	1,019,500	242,093	(777,407)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 43,500	\$ 43,500	\$ -	\$ (43,500)
Drug-free communities grant	125,000	125,000	3,808	(121,192)
Other grants	-	457,094	-	(457,094)
Public Safety				
Sheriff's Office - grants	-	102,194	129,320	27,126
Emergency Management - grants	81,238	81,238	-	(81,238)
Judiciary and Court Related				
Dependent children/parent reimbursements	30,000	30,000	8,888	(21,112)
State's Attorney - grants	27,100	27,100	-	(27,100)
Court Administration - grants	5,000	5,000	-	(5,000)
Public Health and Welfare				
Health Department grants -				
Nursing	3,029,269	3,029,269	310,426	(2,718,843)
Environmental	146,488	146,488	18,365	(128,123)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
	<u>3,842,595</u>	<u>4,401,883</u>	<u>475,807</u>	<u>(3,926,076)</u>
Total Grants, Contributions, and Intergovernmental				
TAXES				
Property taxes	38,840,500	38,840,500	-	(38,840,500)
Sales taxes	9,220,000	9,220,000	2,183,356	(7,036,644)
State income taxes	6,272,000	6,272,000	1,603,677	(4,668,323)
Local use tax	1,066,000	1,066,000	302,228	(763,772)
Personal property replacement tax	722,000	722,000	156,552	(565,448)
Gambling taxes	90,000	90,000	9,957	(80,043)
Tax transfer stamps	1,650,000	1,650,000	362,370	(1,287,630)
	<u>57,860,500</u>	<u>57,860,500</u>	<u>4,618,140</u>	<u>(53,242,360)</u>
Total Taxes				
INVESTMENT INCOME	<u>97,075</u>	<u>97,075</u>	<u>23,357</u>	<u>(73,718)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	165,000	165,000	-	(165,000)
Proceeds from sale of capital assets	-	-	343	343
Other income	73,700	73,700	58,839	(14,861)
	<u>238,700</u>	<u>238,700</u>	<u>59,182</u>	<u>(179,518)</u>
Total Miscellaneous				
TOTAL REVENUES	<u>\$ 87,132,405</u>	<u>\$ 87,691,693</u>	<u>\$ 9,034,651</u>	<u>\$ (78,657,042)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 4,122,567	\$ 4,122,567	\$ 300,317	\$ (3,822,250)
Community Development	113,500	113,500	37,507	(75,993)
Public Safety	12,435,370	12,435,370	2,047,404	(10,387,966)
Judiciary and Court Related	5,198,773	5,198,773	918,761	(4,280,012)
Public Health and Welfare	1,231,825	1,231,825	224,941	(1,006,884)
Total Charges for Services	23,102,035	23,102,035	3,528,930	(19,573,105)
LICENSES AND PERMITS				
General and Administrative	115,000	115,000	4,781	(110,219)
Community Development	310,000	310,000	51,701	(258,299)
Public Health and Welfare	547,000	547,000	30,660	(516,340)
Total Licenses and Permits	972,000	972,000	87,142	(884,858)
FINES AND FORFEITURES				
Community Development	10,000	10,000	1,074	(8,926)
Judiciary and Court Related	972,000	972,000	237,954	(734,046)
Public Health and Welfare	37,500	37,500	3,065	(34,435)
Total Fines and Forfeitures	1,019,500	1,019,500	242,093	(777,407)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	168,500	625,594	3,808	(621,786)
Public Safety	81,238	183,432	129,320	(54,112)
Judiciary and Court Related	62,100	62,100	8,888	(53,212)
Public Health and Welfare	3,530,757	3,530,757	333,791	(3,196,966)
Total Grants, Contributions, and Intergovernmental	3,842,595	4,401,883	475,807	(3,926,076)
TAXES	57,860,500	57,860,500	4,618,140	(53,242,360)
INVESTMENT INCOME	97,075	97,075	23,357	(73,718)
MISCELLANEOUS	238,700	238,700	59,182	(179,518)
TOTAL REVENUES	\$ 87,132,405	\$ 87,691,693	\$ 9,034,651	\$ (78,657,042)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 572,637	\$ 572,637	\$ 167,360	\$ 405,277	\$ -
Contractual services	175,300	175,300	40,182	135,118	122,076
Commodities	17,950	17,950	1,265	16,685	1,498
Total	765,887	765,887	208,807	557,080	123,574
Auditor					
Personnel services	373,168	373,168	102,977	270,191	-
Contractual services	5,650	5,650	2,120	3,530	-
Commodities	12,299	13,550	1,480	12,070	191
Total	391,117	392,368	106,577	285,791	191
County Board and Liquor Commission					
Personnel services	612,695	612,695	165,162	447,533	-
Contractual services	70,632	70,632	6,206	64,426	600
Commodities	32,000	32,000	6,133	25,867	500
Total	715,327	715,327	177,501	537,826	1,100
County Clerk					
Personnel services	431,974	431,974	120,764	311,210	-
Contractual services	7,050	7,050	1,225	5,825	-
Commodities	9,100	9,100	1,582	7,518	-
Total	448,124	448,124	123,571	324,553	-
County Clerk - Elections					
Personnel services	583,344	583,344	89,060	494,284	-
Contractual services	303,350	303,350	2,229	301,121	-
Commodities	371,290	371,290	4,783	366,507	150
Total	1,257,984	1,257,984	96,072	1,161,912	150
Educational Service Region					
Personnel services	235,558	235,558	52,970	182,588	-
Contractual services	34,000	34,000	610	33,390	-
Commodities	46,158	46,158	12,237	33,921	3,987
Total	315,716	315,716	65,817	249,899	3,987

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT GENERAL FUND For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,131,251	\$ 1,131,251	\$ 309,830	\$ 821,421	\$ -
Contractual services	1,676,318	1,682,328	217,537	1,464,791	215,373
Commodities	137,511	141,328	38,825	102,503	58,152
Total	2,945,080	2,954,907	566,192	2,388,715	273,525
Human Resources					
Personnel services	272,122	272,122	76,279	195,843	-
Contractual services	264,130	264,130	38,422	225,708	46,875
Commodities	6,250	6,250	162	6,088	-
Total	542,502	542,502	114,863	427,639	46,875
Information Technology					
Personnel services	1,804,258	1,804,258	478,179	1,326,079	-
Contractual services	1,366,879	1,337,143	428,234	908,909	433,937
Commodities	76,477	92,477	17,795	74,682	33,275
Total	3,247,614	3,233,878	924,208	2,309,670	467,212
Merit Commission					
Personnel services	5,096	5,096	225	4,871	-
Contractual services	54,000	54,000	1,125	52,875	-
Commodities	900	900	31	869	-
Total	59,996	59,996	1,381	58,615	-
Purchasing					
Personnel services	241,725	241,725	67,215	174,510	-
Contractual services	13,130	20,981	6,809	14,172	3,791
Commodities	422,735	422,735	39,213	383,522	1,154
Total	677,590	685,441	113,237	572,204	4,945
Recorder					
Personnel services	947,699	947,699	237,420	710,279	-
Contractual services	36,450	36,450	17,738	18,712	-
Commodities	1,143,510	1,143,510	402,178	741,332	151
Total	2,127,659	2,127,659	657,336	1,470,323	151
Supervisor of Assessments					
Personnel services	877,198	877,198	242,030	635,168	-
Contractual services	73,775	73,775	8,321	65,454	-
Commodities	11,500	11,500	1,037	10,463	675
Total	962,473	962,473	251,388	711,085	675

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,100	\$ 492,100	\$ 167,427	\$ 324,673	\$ -
Contractual services	64,245	64,245	2,001	62,244	-
Commodities	7,350	7,350	897	6,453	-
Total	563,695	563,695	170,325	393,370	-
Non-Departmental					
Personnel services	1,053,612	1,053,612	-	1,053,612	-
Contractual services	13,732,625	13,772,275	1,199,993	12,572,282	1,076,448
Commodities	11,350	11,350	-	11,350	-
Total	14,797,587	14,837,237	1,199,993	13,637,244	1,076,448
Total General and Administrative	29,818,351	29,863,194	4,777,268	25,085,926	1,998,833
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,165,511	1,165,511	361,126	804,385	-
Contractual services	181,508	326,912	34,209	292,703	227,696
Commodities	61,100	61,100	6,442	54,658	752
Total Community Development	1,408,119	1,553,523	401,777	1,151,746	228,448
PUBLIC SAFETY					
County Sheriff					
Personnel services	28,803,261	28,849,639	7,811,465	21,038,174	113,757
Contractual services	3,526,556	3,540,380	747,684	2,792,696	2,212,106
Commodities	1,027,161	1,092,793	158,799	933,994	305,802
Total	33,356,978	33,482,812	8,717,948	24,764,864	2,631,665
Emergency Management					
Personnel services	219,218	219,218	61,724	157,494	-
Contractual services	31,000	47,412	17,762	29,650	-
Commodities	27,200	27,200	1,257	25,943	8,266
Total	277,418	293,830	80,743	213,087	8,266
County Coroner					
Personnel services	390,166	390,166	114,515	275,651	-
Contractual services	132,675	132,675	16,130	116,545	-
Commodities	13,432	13,432	3,234	10,198	-
Total	536,273	536,273	133,879	402,394	-
Total Public Safety	34,170,669	34,312,915	8,932,570	25,380,345	2,639,931

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,839,382	\$ 1,839,382	\$ 492,822	\$ 1,346,560	\$ -
Contractual services	29,450	29,450	14,716	14,734	-
Commodities	<u>26,150</u>	<u>26,150</u>	<u>9,009</u>	<u>17,141</u>	<u>361</u>
Total	<u>1,894,982</u>	<u>1,894,982</u>	<u>516,547</u>	<u>1,378,435</u>	<u>361</u>
Court Administration					
Personnel services	453,812	453,812	122,235	331,577	-
Contractual services	605,605	605,934	94,723	511,211	180,128
Commodities	<u>115,000</u>	<u>115,670</u>	<u>8,735</u>	<u>106,935</u>	<u>1,242</u>
Total	<u>1,174,417</u>	<u>1,175,416</u>	<u>225,693</u>	<u>949,723</u>	<u>181,370</u>
Court Services					
Personnel services	2,405,825	2,405,825	651,581	1,754,244	-
Contractual services	472,900	472,900	33,206	439,694	592
Commodities	<u>24,300</u>	<u>24,300</u>	<u>3,983</u>	<u>20,317</u>	<u>-</u>
Total	<u>2,903,025</u>	<u>2,903,025</u>	<u>688,770</u>	<u>2,214,255</u>	<u>592</u>
Public Defender					
Personnel services	936,549	936,549	266,514	670,035	-
Contractual services	10,550	10,550	148	10,402	-
Commodities	<u>9,929</u>	<u>9,929</u>	<u>832</u>	<u>9,097</u>	<u>485</u>
Total	<u>957,028</u>	<u>957,028</u>	<u>267,494</u>	<u>689,534</u>	<u>485</u>
State's Attorney					
Personnel services	2,691,609	2,691,609	771,096	1,920,513	-
Contractual services	174,875	174,875	52,551	122,324	-
Commodities	<u>57,182</u>	<u>57,182</u>	<u>10,400</u>	<u>46,782</u>	<u>351</u>
Total	<u>2,923,666</u>	<u>2,923,666</u>	<u>834,047</u>	<u>2,089,619</u>	<u>351</u>
Total Judiciary and Court Related	<u>9,853,118</u>	<u>9,854,117</u>	<u>2,532,551</u>	<u>7,321,566</u>	<u>183,159</u>

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,366,031	\$ 5,366,031	\$ 1,444,906	\$ 3,921,125	\$ 1,466
Contractual services	995,192	1,083,610	76,613	1,006,997	142,280
Commodities	<u>830,546</u>	<u>837,693</u>	<u>44,704</u>	<u>792,989</u>	<u>50,057</u>
Total Public Health and Welfare	<u>7,191,769</u>	<u>7,287,334</u>	<u>1,566,223</u>	<u>5,721,111</u>	<u>193,803</u>
CAPITAL OUTLAY	<u>1,030,636</u>	<u>4,600,469</u>	<u>2,096,736</u>	<u>2,503,733</u>	<u>1,716,543</u>
DEBT SERVICE					
Principal retirement	987,974	1,082,755	40,623	1,042,132	1,035,734
Interest and fiscal charges	<u>42,699</u>	<u>42,699</u>	<u>6,398</u>	<u>36,301</u>	<u>42,699</u>
Total Debt Service	<u>1,030,673</u>	<u>1,125,454</u>	<u>47,021</u>	<u>1,078,433</u>	<u>1,078,433</u>
TOTAL EXPENDITURES	\$ <u>84,503,335</u>	\$ <u>88,597,006</u>	\$ <u>20,354,146</u>	\$ <u>68,242,860</u>	\$ <u>8,039,150</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 765,887	\$ 765,887	\$ 208,807	\$ 557,080	\$ 123,574
Auditor	391,117	392,368	106,577	285,791	191
County Board and Liquor Commission	715,327	715,327	177,501	537,826	1,100
County Clerk	448,124	448,124	123,571	324,553	-
County Clerk - Elections	1,257,984	1,257,984	96,072	1,161,912	150
Educational Service Region	315,716	315,716	65,817	249,899	3,987
Facilities Management	2,945,080	2,954,907	566,192	2,388,715	273,525
Human Resources	542,502	542,502	114,863	427,639	46,875
Information Technology	3,247,614	3,233,878	924,208	2,309,670	467,212
Merit Commission	59,996	59,996	1,381	58,615	-
Purchasing	677,590	685,441	113,237	572,204	4,945
Recorder	2,127,659	2,127,659	657,336	1,470,323	151
Supervisor of Assessments	962,473	962,473	251,388	711,085	675
Treasurer	563,695	563,695	170,325	393,370	-
Non-Departmental	14,797,587	14,837,237	1,199,993	13,637,244	1,076,448
Total General and Administrative	29,818,351	29,863,194	4,777,268	25,085,926	1,998,833
COMMUNITY DEVELOPMENT					
Planning and Development	1,408,119	1,553,523	401,777	1,151,746	228,448
PUBLIC SAFETY					
County Sheriff	33,356,978	33,482,812	8,717,948	24,764,864	2,631,665
Emergency Management	277,418	293,830	80,743	213,087	8,266
County Coroner	536,273	536,273	133,879	402,394	-
Total Public Safety	34,170,669	34,312,915	8,932,570	25,380,345	2,639,931
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,894,982	1,894,982	516,547	1,378,435	361
Court Administration	1,174,417	1,175,416	225,693	949,723	181,370
Court Services	2,903,025	2,903,025	688,770	2,214,255	592
Public Defender	957,028	957,028	267,494	689,534	485
State's Attorney	2,923,666	2,923,666	834,047	2,089,619	351
Total Judiciary and Court Related	9,853,118	9,854,117	2,532,551	7,321,566	183,159
PUBLIC HEALTH AND WELFARE					
Health Department	7,191,769	7,287,334	1,566,223	5,721,111	193,803
CAPITAL OUTLAY					
	1,030,636	4,600,469	2,096,736	2,503,733	1,716,543
DEBT SERVICE					
Principal retirement	987,974	1,082,755	40,623	1,042,132	1,035,734
Interest and fiscal charges	42,699	42,699	6,398	36,301	42,699
Total Debt Service	1,030,673	1,125,454	47,021	1,078,433	1,078,433
TOTAL EXPENDITURES	\$ 84,503,335	\$ 88,597,006	\$ 20,354,146	\$ 68,242,860	\$ 8,039,150

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,634,437	\$ 9,634,437	\$ 2,276,898	\$ 7,357,539	\$ -
Contractual services	17,877,534	17,901,309	1,972,752	15,928,557	1,899,100
Commodities	2,306,380	2,327,448	527,618	1,799,830	99,733
Total General and Administrative	29,818,351	29,863,194	4,777,268	25,085,926	1,998,833
COMMUNITY DEVELOPMENT					
Personnel services	1,165,511	1,165,511	361,126	804,385	-
Contractual services	181,508	326,912	34,209	292,703	227,696
Commodities	61,100	61,100	6,442	54,658	752
Total Community Development	1,408,119	1,553,523	401,777	1,151,746	228,448
PUBLIC SAFETY					
Personnel services	29,412,645	29,459,023	7,987,704	21,471,319	113,757
Contractual services	3,690,231	3,720,467	781,576	2,938,891	2,212,106
Commodities	1,067,793	1,133,425	163,290	970,135	314,068
Total Public Safety	34,170,669	34,312,915	8,932,570	25,380,345	2,639,931
JUDICIARY AND COURT RELATED					
Personnel services	8,327,177	8,327,177	2,304,248	6,022,929	-
Contractual services	1,293,380	1,293,709	195,344	1,098,365	180,720
Commodities	232,561	233,231	32,959	200,272	2,439
Total Judiciary and Court Related	9,853,118	9,854,117	2,532,551	7,321,566	183,159
PUBLIC HEALTH AND WELFARE					
Personnel services	5,366,031	5,366,031	1,444,906	3,921,125	1,466
Contractual services	995,192	1,083,610	76,613	1,006,997	142,280
Commodities	830,546	837,693	44,704	792,989	50,057
Total Public Health and Welfare	7,191,769	7,287,334	1,566,223	5,721,111	193,803
CAPITAL OUTLAY	1,030,636	4,600,469	2,096,736	2,503,733	1,716,543
DEBT SERVICE					
Principal retirement	987,974	1,082,755	40,623	1,042,132	1,035,734
Interest and fiscal charges	42,699	42,699	6,398	36,301	42,699
Total Debt Service	1,030,673	1,125,454	47,021	1,078,433	1,078,433
TOTAL EXPENDITURES	<u>\$ 84,503,335</u>	<u>\$ 88,597,006</u>	<u>\$ 20,354,146</u>	<u>\$ 68,242,860</u>	<u>\$ 8,039,150</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,905,801	\$ 53,952,179	\$ 14,374,882	\$ 39,577,297	\$ 115,223
Contractual services	24,037,845	24,326,007	3,060,494	21,265,513	4,661,902
Commodities	4,498,380	4,592,897	775,013	3,817,884	467,049
Capital outlay	1,030,636	4,600,469	2,096,736	2,503,733	1,716,543
Debt service	<u>1,030,673</u>	<u>1,125,454</u>	<u>47,021</u>	<u>1,078,433</u>	<u>1,078,433</u>
 TOTAL EXPENDITURES	 \$ <u>84,503,335</u>	 \$ <u>88,597,006</u>	 \$ <u>20,354,146</u>	 \$ <u>68,242,860</u>	 \$ <u>8,039,150</u>

SPECIAL REVENUE FUNDS

General and Administrative

County Clerk Automation Fund – to account for fees collected to be used for the automation of the County Clerk's Office.

Recorder Automation Fund – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

County Treasurer Automation Fund – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

Treasurer's Passport Services Fund – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

Geographic Information Systems Fund – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

Illinois Municipal Retirement Fund – to account for expenditures for municipal retirement expenses for the County's employees. Revenue is primarily from property taxes.

Social Security Fund – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

Insurance Loss Fund – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Neighborhood Stabilization Program (NSP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Transportation

County Highway Fund – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

Motor Fuel Tax Fund - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

RTA Sales Tax Fund – to account for the collection of a sales tax, which is restricted for use on transportation programs.

Public Safety

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

Judiciary and Court Related

Maintenance and Child Support Collection Fund – to account for fees charged to obligors to process child support payments.

Law Library Fund – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

Circuit Court Document Storage Fund – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

Probation Service Fee Fund – to account for probation service fees collected from persons sentenced to probation.

EMDT Fund – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

Circuit Court Automation Fund – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

Illinois Criminal Justice Authority Fund – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

Circuit Court Admin Fund – to account for fees that are restricted to the Circuit Clerk's Office.

Circuit Clerk Electronic Citation Fund - to account for fees that are restricted to the Circuit Clerk's Office.

Special Courts Fund - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

Public Health and Welfare

County Mental Health Fund - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

Veterans' Assistance Commission Fund – to account for expenditures to assist veterans. Revenue is from property taxes.

Veterans' Assistance Commission Bus Fund – to account for expenditures related to the purchase of buses used to transport veterans.

Workforce Network Fund – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

Tuberculosis Care and Treatment Fund – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

Animal Shelter Fund – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

Dental Care Clinic Fund – to account for funds used in the operation of the County Dental Care Clinic.

Health Scholarship Fund – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

Senior Services Fund – to account for the revenues and expenditures of the social services – senior citizens tax levy.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 2,500	\$ (10,500)	
Investment income	<u>125</u>	<u>125</u>	<u>33</u>	<u>(92)</u>	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>2,533</u>	<u>(10,592)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>-</u>	<u>27,500</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(14,375)</u>	\$ <u>(14,375)</u>	2,533	\$ <u>16,908</u>	
Fund Balance - Beginning of Period			<u>87,720</u>		
Fund Balance - End of Period			<u>\$ 90,253</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 967,000	\$ 967,000	\$ 148,359	\$ (818,641)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>963</u>	<u>(4,037)</u>	
Total Revenues	<u>972,000</u>	<u>972,000</u>	<u>149,322</u>	<u>(822,678)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	501,113	501,113	100,311	400,802	\$ -
Contractual services	243,000	243,000	34,950	208,050	-
Commodities	120,350	120,350	224	120,126	-
Capital outlay	379,000	379,000	-	379,000	-
Debt service					
Principal retirement	28,545	28,545	-	28,545	-
Interest and fiscal charges	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>2,086</u>	<u>-</u>
Total Expenditures	<u>1,274,094</u>	<u>1,274,094</u>	<u>135,485</u>	<u>1,138,609</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>(302,094)</u></u>	\$ <u><u>(302,094)</u></u>	13,837	\$ <u><u>315,931</u></u>	
Fund Balance - Beginning of Period			<u>2,066,308</u>		
Fund Balance - End of Period			\$ <u><u>2,080,145</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 121,500	\$ 121,500	\$ 5,176	\$ (116,324)	
Investment income	<u>700</u>	<u>700</u>	<u>154</u>	<u>(546)</u>	
Total Revenues	<u>122,200</u>	<u>122,200</u>	<u>5,330</u>	<u>(116,870)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	1,085	189,615	\$ -
Contractual services	77,500	77,500	-	77,500	-
Commodities	19,500	19,500	-	19,500	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>287,701</u>	<u>287,701</u>	<u>1,085</u>	<u>286,616</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(165,501)</u>	\$ <u>(165,501)</u>	4,245	\$ <u>169,746</u>	
Fund Balance - Beginning of Period			<u>420,300</u>		
Fund Balance - End of Period			<u>\$ 424,545</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 55,000	\$ 55,000	\$ 26,805	\$ (28,195)	
Investment income	<u>200</u>	<u>200</u>	<u>71</u>	<u>(129)</u>	
Total Revenues	<u>55,200</u>	<u>55,200</u>	<u>26,876</u>	<u>(28,324)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	2,035	62,015	\$ -
Contractual services	71,600	71,600	-	71,600	-
Commodities	<u>51,000</u>	<u>51,000</u>	<u>228</u>	<u>50,772</u>	-
Total Expenditures	<u>186,650</u>	<u>186,650</u>	<u>2,263</u>	<u>184,387</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(131,450)</u>	\$ <u>(131,450)</u>	24,613	\$ <u>156,063</u>	
Fund Balance - Beginning of Period			<u>177,943</u>		
Fund Balance - End of Period			\$ <u>202,556</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 973,000	\$ 973,000	\$ 150,144	\$ (822,856)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>702</u>	<u>(1,798)</u>	
Total Revenues	<u>975,500</u>	<u>975,500</u>	<u>150,846</u>	<u>(824,654)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	512,738	512,738	128,589	384,149	\$ -
Contractual services	460,250	460,250	36,761	423,489	126,862
Commodities	<u>38,750</u>	<u>38,750</u>	<u>97</u>	<u>38,653</u>	<u>17,481</u>
Total Expenditures	<u>1,011,738</u>	<u>1,011,738</u>	<u>165,447</u>	<u>846,291</u>	<u>\$ 144,343</u>
Net Change in Fund Balance	\$ <u>(36,238)</u>	\$ <u>(36,238)</u>	(14,601)	\$ <u>21,637</u>	
Fund Balance - Beginning of Period			<u>1,884,222</u>		
Fund Balance - End of Period			\$ <u>1,869,621</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 6,795,000	\$ 6,795,000	\$ -	\$ (6,795,000)	
Personal property replacement tax	130,847	130,847	28,389	(102,458)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>235</u>	<u>(1,765)</u>	
Total Revenues	6,927,847	6,927,847	28,624	(6,899,223)	
EXPENDITURES					
Current					
Personnel services	<u>7,275,454</u>	<u>7,275,454</u>	<u>1,950,023</u>	<u>5,325,431</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>(347,607)</u></u>	\$ <u><u>(347,607)</u></u>	(1,921,399)	\$ <u><u>(1,573,792)</u></u>	
Fund Deficit - Beginning of Period			<u>(1,206,114)</u>		
Fund Deficit - End of Period			\$ <u><u>(3,127,513)</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,006,025	\$ 4,006,025	\$ -	\$ (4,006,025)	
Investment income	<u>2,800</u>	<u>2,800</u>	<u>728</u>	<u>(2,072)</u>	
Total Revenues	4,008,825	4,008,825	728	(4,008,097)	
EXPENDITURES					
Current					
Personnel services	<u>4,003,817</u>	<u>4,003,817</u>	<u>1,020,526</u>	<u>2,983,291</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>5,008</u>	\$ <u>5,008</u>	(1,019,798)	\$ <u>(1,024,806)</u>	
Fund Balance - Beginning of Period			<u>2,339,765</u>		
Fund Balance - End of Period			\$ <u>1,319,967</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,750,000	\$ 2,750,000	\$ -	\$ (2,750,000)	
Investment income	20	20	4	(16)	
Miscellaneous	<u>45,000</u>	<u>45,000</u>	<u>8,687</u>	<u>(36,313)</u>	
Total Revenues	<u>2,795,020</u>	<u>2,795,020</u>	<u>8,691</u>	<u>(2,786,329)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,092,790	1,092,790	270,732	822,058	\$ -
Contractual services	2,698,621	2,699,127	946,842	1,752,285	103,386
Commodities	<u>24,340</u>	<u>24,340</u>	<u>48</u>	<u>24,292</u>	<u>-</u>
Total Expenditures	<u>3,815,751</u>	<u>3,816,257</u>	<u>1,217,622</u>	<u>2,598,635</u>	<u>\$ 103,386</u>
Net Change in Fund Balance	\$ <u>(1,020,731)</u>	\$ <u>(1,021,237)</u>	(1,208,931)	\$ <u>(187,694)</u>	
Fund Balance - Beginning of Period			<u>15,189,846</u>		
Fund Balance - End of Period			<u>\$ 13,980,915</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ <u>1,956,341</u>	\$ <u>4,221,974</u>	\$ <u>293,793</u>	\$ <u>(3,928,181)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	325,695	442,983	30,962	412,021	\$ -
Contractual services	1,598,029	3,743,374	355,977	3,387,397	761,102
Commodities	<u>32,617</u>	<u>35,617</u>	<u>585</u>	<u>35,032</u>	<u>-</u>
Total Expenditures	<u>1,956,341</u>	<u>4,221,974</u>	<u>387,524</u>	<u>3,834,450</u>	\$ <u><u>761,102</u></u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(93,731)	\$ <u>(93,731)</u>	
Fund Balance - Beginning of Period			<u>205,198</u>		
Fund Balance - End of Period			\$ <u><u>111,467</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 31,496	\$ 31,496	\$ 11,986	\$ (19,510)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(73,504)</u>	\$ <u>(73,504)</u>	11,986	\$ <u>85,490</u>	
Fund Balance - Beginning of Period			<u>1,724,934</u>		
Fund Balance - End of Period			<u>\$ 1,736,920</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Three Months Ended February 28, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	
Licenses and permits	61,500	61,500	23,380	(38,120)	
Grants, contributions, and intergovernmental	345,676	345,676	55,815	(289,861)	
Property taxes	6,400,000	6,400,000	-	(6,400,000)	
Investment income	5,100	5,100	1,893	(3,207)	
Miscellaneous	122,000	122,000	73,472	(48,528)	
Total Revenues	6,939,276	6,939,276	154,560	(6,784,716)	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,174,529	5,174,529	1,478,160	3,696,369	\$ -
Contractual services	4,523,419	8,181,178	124,029	8,057,149	4,637,174
Commodities	749,004	772,259	323,867	448,392	182,125
Capital outlay	7,500,000	10,863,685	603,134	10,260,551	2,535,306
Total Expenditures	17,946,952	24,991,651	2,529,190	22,462,461	\$ 7,354,605
Deficiency of revenues over expenditures	(11,007,676)	(18,052,375)	(2,374,630)	15,677,745	
OTHER FINANCING SOURCES (USES)					
Transfers in	16,611,211	16,611,211	6,093,356	(10,517,855)	
Transfers out	(6,196,891)	(6,196,891)	(5,805,300)	391,591	
Total Other Financing Sources (Uses)	10,414,320	10,414,320	288,056	(10,126,264)	
Net Change in Fund Balance	\$ (593,356)	\$ (7,638,055)	(2,086,574)	\$ 5,551,481	
Fund Balance - Beginning of Period			6,266,708		
Fund Balance - End of Period			\$ 4,180,134		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,272,301	\$ 4,272,301	\$ 1,083,408	\$ (3,188,893)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>7,554</u>	<u>(22,446)</u>	
Total Revenues	<u>4,302,301</u>	<u>4,302,301</u>	<u>1,090,962</u>	<u>(3,211,339)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	144,602	144,602	38,782	105,820	\$ -
Contractual services	3,350,000	5,591,405	244	5,591,161	1,939,199
Commodities	170,000	170,000	-	170,000	-
Capital outlay	<u>4,355,000</u>	<u>10,004,120</u>	<u>18,003</u>	<u>9,986,117</u>	<u>6,429,222</u>
Total Expenditures	<u>8,019,602</u>	<u>15,910,127</u>	<u>57,029</u>	<u>15,853,098</u>	<u>\$ 8,368,421</u>
Net Change in Fund Balance	\$ <u>(3,717,301)</u>	\$ <u>(11,607,826)</u>	1,033,933	\$ <u>12,641,759</u>	
Fund Balance - Beginning of Period			<u>14,829,796</u>		
Fund Balance - End of Period			<u>\$ 15,863,729</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 63,732	\$ 63,732	
Property taxes	1,150,000	1,150,000	-	(1,150,000)	
Investment income	<u>25,000</u>	<u>25,000</u>	<u>6,202</u>	<u>(18,798)</u>	
Total Revenues	<u>1,175,000</u>	<u>1,175,000</u>	<u>69,934</u>	<u>(1,105,066)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	150,000	438,817	30,162	408,655	\$ 258,655
Capital outlay	<u>3,635,000</u>	<u>10,138,153</u>	<u>183,909</u>	<u>9,954,244</u>	<u>7,118,826</u>
Total Expenditures	<u>3,785,000</u>	<u>10,576,970</u>	<u>214,071</u>	<u>10,362,899</u>	<u>\$ 7,377,481</u>
Net Change in Fund Balance	\$ <u>(2,610,000)</u>	\$ <u>(9,401,970)</u>	(144,137)	\$ <u>9,257,833</u>	
Fund Balance - Beginning of Period			<u>12,810,706</u>		
Fund Balance - End of Period			<u>\$ 12,666,569</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,040,000	\$ 1,040,000	\$ -	\$ (1,040,000)	
Property taxes	1,050,000	1,050,000	-	(1,050,000)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>2,185</u>	<u>(5,815)</u>	
Total Revenues	<u>2,098,000</u>	<u>2,098,000</u>	<u>2,185</u>	<u>(2,095,815)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,715,000	2,143,478	46,744	2,096,734	\$ 381,734
Capital outlay	<u>2,320,000</u>	<u>4,736,472</u>	<u>31,997</u>	<u>4,704,475</u>	<u>2,384,475</u>
Total Expenditures	<u>4,035,000</u>	<u>6,879,950</u>	<u>78,741</u>	<u>6,801,209</u>	<u>\$ 2,766,209</u>
Net Change in Fund Balance	\$ <u>(1,937,000)</u>	\$ <u>(4,781,950)</u>	(76,556)	\$ <u>4,705,394</u>	
Fund Balance - Beginning of Period			<u>5,875,669</u>		
Fund Balance - End of Period			<u>\$ 5,799,113</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 8,650,000	\$ 8,650,000	\$ 1,028,421	\$ (7,621,579)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>4,919</u>	<u>(15,081)</u>	
Total Revenues	<u>8,670,000</u>	<u>8,670,000</u>	<u>1,033,340</u>	<u>(7,636,660)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,270,000	3,577,201	140,046	3,437,155	\$ 1,723,471
Commodities	1,345,000	1,621,615	845,698	775,917	690,278
Capital outlay	<u>9,640,000</u>	<u>17,541,825</u>	<u>380,522</u>	<u>17,161,303</u>	<u>7,531,242</u>
Total Expenditures	<u>13,255,000</u>	<u>22,740,641</u>	<u>1,366,266</u>	<u>21,374,375</u>	<u>\$ 9,944,991</u>
Net Change in Fund Balance	\$ <u>(4,585,000)</u>	\$ <u>(14,070,641)</u>	(332,926)	\$ <u>13,737,715</u>	
Fund Balance - Beginning of Period			<u>14,472,033</u>		
Fund Balance - End of Period			<u>\$ 14,139,107</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,085,000	\$ 9,085,000	\$ 2,351,763	\$ (6,733,237)	
Investment income	<u>13,000</u>	<u>13,000</u>	<u>3,192</u>	<u>(9,808)</u>	
Total Revenues	9,098,000	9,098,000	2,354,955	(6,743,045)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	9,098,000	9,098,000	2,354,955	(6,743,045)	
OTHER FINANCING USES					
Transfers out	<u>(16,611,211)</u>	<u>(16,611,211)</u>	<u>(6,093,356)</u>	<u>10,517,855</u>	
Net Change in Fund Balance	\$ <u><u>(7,513,211)</u></u>	\$ <u><u>(7,513,211)</u></u>	(3,738,401)	\$ <u><u>3,774,810</u></u>	
Fund Balance - Beginning of Period			<u>11,348,453</u>		
Fund Balance - End of Period			\$ <u><u>7,610,052</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 21,000	\$ 21,000	\$ 9,705	\$ (11,295)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>21,000</u>	<u>23,000</u>	<u>-</u>	<u>23,000</u>	\$ <u>2,000</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(2,000)</u>	9,705	\$ <u>11,705</u>	
Fund Balance - Beginning of Period			<u>77,964</u>		
Fund Balance - End of Period			<u>\$ 87,669</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ 17,360	\$ (32,640)	
Grants, contributions, and intergovernmental	4,625	4,625	-	(4,625)	
Investment income	<u>50</u>	<u>50</u>	<u>20</u>	<u>(30)</u>	
Total Revenues	<u>54,675</u>	<u>54,675</u>	<u>17,380</u>	<u>(37,295)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	4,000	4,000	-	4,000	-
Capital outlay	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total Expenditures	<u>49,000</u>	<u>49,000</u>	<u>-</u>	<u>49,000</u>	<u>\$ -</u>
Excess of revenues over expenditures	5,675	5,675	17,380	11,705	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ (3,325)</u>	<u>\$ (3,325)</u>	<u>17,380</u>	<u>\$ 20,705</u>	
Fund Balance - Beginning of Period			<u>39,451</u>		
Fund Balance - End of Period			<u>\$ 56,831</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 135,000	\$ 135,000	\$ 26,902	\$ (108,098)	
Investment income	<u>250</u>	<u>250</u>	<u>44</u>	<u>(206)</u>	
Total Revenues	135,250	135,250	26,946	(108,304)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>193,479</u>	<u>193,479</u>	<u>46,686</u>	<u>146,793</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(58,229)</u>	\$ <u>(58,229)</u>	(19,740)	\$ <u>38,489</u>	
Fund Balance - Beginning of Period			<u>126,544</u>		
Fund Balance - End of Period			\$ <u>106,804</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 247,000	\$ 247,000	\$ 56,436	\$ (190,564)	
Investment income	<u>550</u>	<u>550</u>	<u>126</u>	<u>(424)</u>	
Total Revenues	<u>247,550</u>	<u>247,550</u>	<u>56,562</u>	<u>(190,988)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	149,846	149,846	37,825	112,021	\$ -
Contractual services	400	400	73	327	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>24,556</u>	<u>131,244</u>	-
Total Expenditures	<u>306,046</u>	<u>306,046</u>	<u>62,454</u>	<u>243,592</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(58,496)</u>	\$ <u>(58,496)</u>	(5,892)	\$ <u>52,604</u>	
Fund Balance - Beginning of Period			<u>325,950</u>		
Fund Balance - End of Period			\$ <u>320,058</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 660,000	\$ 660,000	\$ 144,471	\$ (515,529)	
Investment income	<u>200</u>	<u>200</u>	<u>73</u>	<u>(127)</u>	
Total Revenues	<u>660,200</u>	<u>660,200</u>	<u>144,544</u>	<u>(515,656)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	172,205	172,205	47,258	124,947	\$ -
Contractual services	<u>437,996</u>	<u>437,996</u>	<u>83,208</u>	<u>354,788</u>	<u>-</u>
Total Expenditures	<u>610,201</u>	<u>610,201</u>	<u>130,466</u>	<u>479,735</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>49,999</u>	\$ <u>49,999</u>	14,078	\$ <u>(35,921)</u>	
Fund Deficit - Beginning of Period			<u>(166,612)</u>		
Fund Deficit - End of Period			<u>\$ (152,534)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 338,000	\$ 338,000	\$ 78,798	\$ (259,202)	
Investment income	<u>1,200</u>	<u>1,200</u>	<u>267</u>	<u>(933)</u>	
Total Revenues	<u>339,200</u>	<u>339,200</u>	<u>79,065</u>	<u>(260,135)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	91,193	91,193	23,585	67,608	\$ -
Contractual services	359,000	359,000	67,330	291,670	-
Commodities	43,000	43,000	91	42,909	509
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>513,193</u>	<u>513,193</u>	<u>91,006</u>	<u>422,187</u>	<u>\$ 509</u>
Deficiency of revenues over expenditures	(173,993)	(173,993)	(11,941)	162,052	
OTHER FINANCING USES					
Transfers out	<u>(2,500)</u>	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	
Net Change in Fund Balance	<u>\$ (176,493)</u>	<u>\$ (176,493)</u>	<u>(11,941)</u>	<u>\$ 164,552</u>	
Fund Balance - Beginning of Period			<u>714,227</u>		
Fund Balance - End of Period			<u>\$ 702,286</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ <u>20,500</u>	\$ <u>20,500</u>	\$ <u>5,158</u>	\$ <u>(15,342)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	6,983	30,017	\$ -
Commodities	<u>10,000</u>	<u>10,000</u>	<u>1,937</u>	<u>8,063</u>	<u>-</u>
Total Expenditures	<u>47,000</u>	<u>47,000</u>	<u>8,920</u>	<u>38,080</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(26,500)	(26,500)	(3,762)	22,738	
OTHER FINANCING SOURCES					
Transfers in	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	
Net Change in Fund Balance	\$ <u><u>(24,000)</u></u>	\$ <u><u>(24,000)</u></u>	(3,762)	\$ <u><u>20,238</u></u>	
Fund Balance - Beginning of Period			<u>36,857</u>		
Fund Balance - End of Period			\$ <u><u>33,095</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 700,000	\$ 700,000	\$ 145,228	\$ (554,772)	
Investment income	<u>200</u>	<u>200</u>	<u>52</u>	<u>(148)</u>	
Total Revenues	<u>700,200</u>	<u>700,200</u>	<u>145,280</u>	<u>(554,920)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	165,735	165,735	42,329	123,406	\$ -
Contractual services	469,920	469,920	86,850	383,070	-
Commodities	<u>15,000</u>	<u>15,000</u>	<u>5,573</u>	<u>9,427</u>	-
Total Expenditures	<u>650,655</u>	<u>650,655</u>	<u>134,752</u>	<u>515,903</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>49,545</u>	\$ <u>49,545</u>	10,528	\$ <u>(39,017)</u>	
Fund Balance - Beginning of Period			<u>130,707</u>		
Fund Balance - End of Period			\$ <u>141,235</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ -	\$ (66,715)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>66,715</u>	<u>66,715</u>	<u>-</u>	<u>66,715</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	
Fund Balance - Beginning of Period			<u>1,162</u>		
Fund Balance - End of Period			<u>\$ 1,162</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 85,000	\$ 85,000	\$ 21,595	\$ (63,405)	
Investment income	<u>200</u>	<u>200</u>	<u>64</u>	<u>(136)</u>	
Total Revenues	<u>85,200</u>	<u>85,200</u>	<u>21,659</u>	<u>(63,541)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	23,447	23,447	6,227	17,220	\$ -
Contractual services	23,776	23,776	1,065	22,711	667
Commodities	<u>35,000</u>	<u>35,000</u>	<u>7,520</u>	<u>27,480</u>	<u>-</u>
Total Expenditures	<u>82,223</u>	<u>82,223</u>	<u>14,812</u>	<u>67,411</u>	<u>\$ 667</u>
Net Change in Fund Balance	\$ <u>2,977</u>	\$ <u>2,977</u>	6,847	\$ <u>3,870</u>	
Fund Balance - Beginning of Period			<u>170,679</u>		
Fund Balance - End of Period			<u>\$ 177,526</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 45,000	\$ 45,000	\$ 10,463	\$ (34,537)	
Investment income	<u>100</u>	<u>100</u>	<u>17</u>	<u>(83)</u>	
Total Revenues	<u>45,100</u>	<u>45,100</u>	<u>10,480</u>	<u>(34,620)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>45,100</u>	<u>45,100</u>	<u>-</u>	<u>45,100</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	10,480	\$ <u>10,480</u>	
Fund Balance - Beginning of Period			<u>39,985</u>		
Fund Balance - End of Period			\$ <u>50,465</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 227,000	\$ 227,000	\$ 55,553	\$ (171,447)	
Grants, contributions, and intergovernmental	<u>283,013</u>	<u>283,013</u>	<u>73,363</u>	<u>(209,650)</u>	
Total Revenues	<u>510,013</u>	<u>510,013</u>	<u>128,916</u>	<u>(381,097)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	451,890	451,890	114,658	337,232	\$ -
Contractual services	27,750	27,750	8,449	19,301	-
Commodities	<u>40,750</u>	<u>40,750</u>	<u>5,184</u>	<u>35,566</u>	-
Total Expenditures	<u>520,390</u>	<u>520,390</u>	<u>128,291</u>	<u>392,099</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(10,377)</u>	\$ <u>(10,377)</u>	625	\$ <u>11,002</u>	
Fund Balance - Beginning of Period			<u>579,550</u>		
Fund Balance - End of Period			\$ <u>580,175</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 28,000	\$ 28,000	\$ 7,118	\$ (20,882)	
Investment income	<u>9</u>	<u>9</u>	<u>14</u>	<u>5</u>	
Total Revenues	28,009	28,009	7,132	(20,877)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>28,009</u>	\$ <u>28,009</u>	7,132	\$ <u>(20,877)</u>	
Fund Balance - Beginning of Period			<u>35,894</u>		
Fund Balance - End of Period			\$ <u>43,026</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 125,237	\$ 125,237	\$ 37,589	\$ (87,648)	
Property taxes	10,900,000	10,900,000	-	(10,900,000)	
Investment income	8,150	8,150	2,876	(5,274)	
Miscellaneous	<u>2,500</u>	<u>2,500</u>	<u>18,758</u>	<u>16,258</u>	
Total Revenues	<u>11,035,887</u>	<u>11,035,887</u>	<u>59,223</u>	<u>(10,976,664)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,446,021	1,446,021	253,774	1,192,247	\$ -
Contractual services	9,567,960	9,567,960	1,134,734	8,433,226	-
Commodities	111,165	111,165	3,976	107,189	-
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>-</u>
Total Expenditures	<u>11,195,146</u>	<u>11,195,146</u>	<u>1,392,484</u>	<u>9,802,662</u>	<u>\$ -</u>
Excess of revenues over expenditures	(159,259)	(159,259)	(1,333,261)	(1,174,002)	
OTHER FINANCING USES					
Transfers out	<u>(415,741)</u>	<u>(415,741)</u>	<u>(339,151)</u>	<u>76,590</u>	
Net Change in Fund Balance	<u>\$ (575,000)</u>	<u>\$ (575,000)</u>	<u>(1,672,412)</u>	<u>\$ (1,097,412)</u>	
Fund Balance - Beginning of Period			<u>8,289,875</u>		
Fund Balance - End of Period			<u>\$ 6,617,463</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)	
Investment income	10	10	-	(10)	
Miscellaneous	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	
Total Revenues	<u>400,610</u>	<u>400,610</u>	<u>-</u>	<u>(400,610)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	328,487	328,487	71,000	257,487	\$ -
Contractual services	315,612	315,612	32,803	282,809	1,730
Commodities	<u>23,400</u>	<u>24,252</u>	<u>4,828</u>	<u>19,424</u>	<u>100</u>
Total Expenditures	<u>667,499</u>	<u>668,351</u>	<u>108,631</u>	<u>559,720</u>	<u>\$ 1,830</u>
Net Change in Fund Balance	\$ <u>(266,889)</u>	\$ <u>(267,741)</u>	(108,631)	\$ <u>159,110</u>	
Fund Balance - Beginning of Period			<u>588,110</u>		
Fund Balance - End of Period			<u>\$ 479,479</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 3	\$ (9)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>	
Total Revenues	<u>512</u>	<u>512</u>	<u>3</u>	<u>(509)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(1,038)</u>	\$ <u>(1,038)</u>	3	\$ <u>1,041</u>	
Fund Balance - Beginning of Period			<u>6,837</u>		
Fund Balance - End of Period			<u>\$ 6,840</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,580,153	\$ 2,593,278	\$ 564,994	\$ (2,028,284)	
Investment income	600	600	57	(543)	
Miscellaneous	<u>102,765</u>	<u>102,765</u>	<u>28,734</u>	<u>(74,031)</u>	
Total Revenues	<u>2,683,518</u>	<u>2,696,643</u>	<u>593,785</u>	<u>(2,102,858)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,467,788	1,467,788	301,473	1,166,315	\$ -
Contractual services	1,118,990	1,132,115	141,596	990,519	-
Commodities	79,115	79,115	15,170	63,945	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	<u>17,125</u>	<u>17,125</u>	<u>-</u>	<u>17,125</u>	<u>-</u>
Total Expenditures	<u>2,683,518</u>	<u>2,696,643</u>	<u>458,239</u>	<u>2,238,404</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	135,546	<u>\$ 135,546</u>	
Fund Balance - Beginning of Period			<u>397,173</u>		
Fund Balance - End of Period			<u>\$ 532,719</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 1,880	\$ (8,620)	
Property taxes	250,000	250,000	-	(250,000)	
Investment income	<u>625</u>	<u>625</u>	<u>217</u>	<u>(408)</u>	
Total Revenues	<u>261,125</u>	<u>261,125</u>	<u>2,097</u>	<u>(259,028)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	294,803	294,803	58,400	236,403	\$ -
Contractual services	64,275	64,275	1,578	62,697	11,746
Commodities	<u>32,050</u>	<u>32,050</u>	<u>1,346</u>	<u>30,704</u>	<u>4,000</u>
Total Expenditures	<u>391,128</u>	<u>391,128</u>	<u>61,324</u>	<u>329,804</u>	<u>\$ 15,746</u>
Net Change in Fund Balance	\$ <u>(130,003)</u>	\$ <u>(130,003)</u>	(59,227)	\$ <u>70,776</u>	
Fund Balance - Beginning of Period			<u>603,323</u>		
Fund Balance - End of Period			<u>\$ 544,096</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 530	\$ (1,970)	
Investment income	<u>100</u>	<u>100</u>	<u>9</u>	<u>(91)</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>539</u>	<u>(2,061)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>7,600</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(5,000)</u>	\$ <u>(5,000)</u>	539	\$ <u>5,539</u>	
Fund Balance - Beginning of Period			<u>24,913</u>		
Fund Balance - End of Period			<u>\$ 25,452</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 71,000	\$ 71,000	\$ 14,164	\$ (56,836)	
Grants, contributions, and intergovernmental	444,000	449,000	76,710	(372,290)	
Investment income	<u>700</u>	<u>700</u>	<u>138</u>	<u>(562)</u>	
Total Revenues	<u>515,700</u>	<u>520,700</u>	<u>91,012</u>	<u>(429,688)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	496,301	496,301	123,087	373,214	\$ -
Contractual services	93,100	95,390	10,319	85,071	50,279
Commodities	<u>18,600</u>	<u>21,100</u>	<u>1,146</u>	<u>19,954</u>	<u>10,064</u>
Total Expenditures	<u>608,001</u>	<u>612,791</u>	<u>134,552</u>	<u>478,239</u>	<u>\$ 60,343</u>
Net Change in Fund Balance	\$ <u>(92,301)</u>	\$ <u>(92,091)</u>	(43,540)	\$ <u>48,551</u>	
Fund Balance - Beginning of Period			<u>373,834</u>		
Fund Balance - End of Period			<u>\$ 330,294</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 3	\$ (97)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(3,000)</u>	\$ <u>(3,000)</u>	3	\$ <u>3,003</u>	
Fund Balance - Beginning of Period			<u>6,303</u>		
Fund Balance - End of Period			<u>\$ 6,306</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,725,000	\$ 1,725,000	\$ -	\$ (1,725,000)	
Investment income	<u>4,020</u>	<u>4,020</u>	<u>1,124</u>	<u>(2,896)</u>	
Total Revenues	1,729,020	1,729,020	1,124	(1,727,896)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,725,000</u>	<u>1,731,672</u>	<u>102,974</u>	<u>1,628,698</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>4,020</u></u>	\$ <u><u>(2,652)</u></u>	(101,850)	\$ <u><u>(99,198)</u></u>	
Fund Balance - Beginning of Period			<u>2,847,176</u>		
Fund Balance - End of Period			\$ <u><u>2,745,326</u></u>		

DEBT SERVICE FUNDS

Series 2006 A Certificate Fund - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

Series 2007 A Certificate Fund - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

Series 2007 B Certificate Fund - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

Series 2008 Certificate Fund - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

Series 2010 A Certificate Fund - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

Series 2010 B Certificate Fund - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

Series 2012 B Certificate Fund - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	530,000	530,000	530,000	-
Interest and fiscal charges	<u>210,438</u>	<u>210,438</u>	<u>110,331</u>	<u>100,107</u>
Total Expenditures	<u>740,438</u>	<u>740,438</u>	<u>640,331</u>	<u>100,107</u>
Deficiency of revenues over expenditures	(740,438)	(740,438)	(640,331)	100,107
OTHER FINANCING SOURCES				
Transfers in	<u>740,438</u>	<u>740,438</u>	<u>640,331</u>	<u>(100,107)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	510,000	510,000	510,000	-
Interest and fiscal charges	<u>77,828</u>	<u>77,828</u>	<u>43,991</u>	<u>33,837</u>
Total Expenditures	<u>587,828</u>	<u>587,828</u>	<u>553,991</u>	<u>33,837</u>
Deficiency of revenues over expenditures	(587,828)	(587,828)	(553,991)	33,837
OTHER FINANCING SOURCES				
Transfers in	<u>587,828</u>	<u>587,828</u>	<u>553,991</u>	<u>(33,837)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,295,000	5,295,000	5,295,000	-
Interest and fiscal charges	<u>901,891</u>	<u>901,891</u>	<u>510,300</u>	<u>391,591</u>
Total Expenditures	<u>6,196,891</u>	<u>6,196,891</u>	<u>5,805,300</u>	<u>391,591</u>
Deficiency of revenues over expenditures	(6,196,891)	(6,196,891)	(5,805,300)	391,591
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,891</u>	<u>6,196,891</u>	<u>5,805,300</u>	<u>(391,591)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	440,000	440,000	440,000	-
Interest and fiscal charges	<u>107,778</u>	<u>107,778</u>	<u>58,778</u>	<u>49,000</u>
Total Expenditures	<u>547,778</u>	<u>547,778</u>	<u>498,778</u>	<u>49,000</u>
Deficiency of revenues over expenditures	(547,778)	(547,778)	(498,778)	49,000
OTHER FINANCING SOURCES				
Transfers in	<u>547,778</u>	<u>547,778</u>	<u>498,778</u>	<u>(49,000)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,050,000	1,050,000	1,050,000	-
Interest and fiscal charges	<u>158,478</u>	<u>158,478</u>	<u>86,900</u>	<u>71,578</u>
Total Expenditures	<u>1,208,478</u>	<u>1,208,478</u>	<u>1,136,900</u>	<u>71,578</u>
Deficiency of revenues over expenditures	(1,208,478)	(1,208,478)	(1,136,900)	71,578
OTHER FINANCING SOURCES				
Transfers in	<u>1,208,478</u>	<u>1,208,478</u>	<u>1,136,900</u>	<u>(71,578)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	<u>155,741</u>	<u>155,741</u>	<u>79,151</u>	<u>76,590</u>
Total Expenditures	<u>415,741</u>	<u>415,741</u>	<u>339,151</u>	<u>76,590</u>
Deficiency of revenues over expenditures	(415,741)	(415,741)	(339,151)	76,590
OTHER FINANCING SOURCES				
Transfers in	<u>415,741</u>	<u>415,741</u>	<u>339,151</u>	<u>(76,590)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 B CERTIFICATE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,245,000	1,245,000	1,245,000	-
Interest and fiscal charges	<u>84,584</u>	<u>84,584</u>	<u>48,413</u>	<u>36,171</u>
Total Expenditures	<u>1,329,584</u>	<u>1,329,584</u>	<u>1,293,413</u>	<u>36,171</u>
Deficiency of revenues over expenditures	(1,329,584)	(1,329,584)	(1,293,413)	36,171
OTHER FINANCING SOURCES				
Transfers in	<u>1,329,584</u>	<u>1,329,584</u>	<u>1,293,413</u>	<u>(36,171)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

CAPITAL PROJECT FUNDS

Series 2010A Capital Projects Fund - to account for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network. Resources for the fund were provided by proceeds from Series 2010A debt certificates.

Mental Health Facility Expansion Fund - to account for the expansion of the County mental health facility. Resources for the fund were provided by proceeds from Series 2010B debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 20	\$ 20	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>55,941</u>	<u>-</u>	<u>55,941</u>	<u>\$ 55,639</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (55,941)</u>	<u>20</u>	<u>\$ 55,961</u>	
Fund Balance - Beginning of Period			<u>55,644</u>		
Fund Balance - End of Period			<u>\$ 55,664</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FACILITY EXPANSION FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 1	\$ 1	
EXPENDITURES	<u>-</u>	<u>4,509</u>	<u>2,250</u>	<u>2,259</u>	<u>\$ 2,259</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(4,509)</u>	(2,249)	\$ <u>2,260</u>	
Fund Balance - Beginning of Period			<u>4,366</u>		
Fund Balance - End of Period			\$ <u>2,117</u>		

PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 650	\$ 650	\$ 109	\$ (541)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	650	650	109	(541)
OTHER FINANCING USES				
Transfers out	<u>(650)</u>	<u>(650)</u>	<u>-</u>	<u>650</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	109	\$ <u>109</u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			\$ <u>331,410</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 700	\$ 700	\$ 161	\$ (539)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	700	700	161	(539)
OTHER FINANCING USES				
Transfers out	<u>(700)</u>	<u>(700)</u>	<u>-</u>	<u>700</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	161	\$ <u>161</u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			\$ <u>469,521</u>	

ENTERPRISE FUNDS

Valley Hi Fund – to account for the activities of the Valley Hi nursing home.

911 Fund (Emergency Telephone Services Board Fund) – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 9,755,000	\$ 9,755,000	\$ 2,658,669	\$ (7,096,331)	
Property taxes	4,500,000	4,500,000	-	(4,500,000)	
Investment income	100,100	100,100	17,324	(82,776)	
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>4,797</u>	<u>(4,203)</u>	
Total Revenues	\$ <u>14,364,100</u>	\$ <u>14,364,100</u>	\$ <u>2,680,790</u>	\$ <u>(11,683,310)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,408,141	\$ 7,408,141	\$ 1,885,152	\$ 5,522,989	\$ -
Contractual services	1,949,733	2,042,855	324,184	1,718,671	784,272
Commodities	1,075,640	1,094,793	250,107	844,686	512,497
Capital outlay	40,000	40,000	-	40,000	-
Debt service					
Principal retirement	14,474	14,474	3,578	10,896	10,896
Interest and fiscal charges	700	700	216	484	484
Depreciation	<u>-</u>	<u>-</u>	<u>117,000</u>	<u>(117,000)</u>	<u>-</u>
Total Expenditures	\$ <u>10,488,688</u>	\$ <u>10,600,963</u>	\$ <u>2,580,237</u>	\$ <u>8,020,726</u>	\$ <u>1,308,149</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,170,000	\$ 2,170,000	\$ 601,410	\$ (1,568,590)	
Investment income	7,500	7,500	1,186	(6,314)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>	
Total Revenues	\$ <u>2,177,500</u>	\$ <u>2,177,500</u>	\$ <u>602,616</u>	\$ <u>(1,574,884)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 385,677	\$ 385,677	\$ 92,761	\$ 292,916	\$ -
Contractual services	1,731,730	1,791,730	618,807	1,172,923	797,364
Commodities	241,200	562,814	719	562,095	321,614
Capital outlay	<u>20,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>50,000</u>
Total Expenditures	\$ <u>2,378,607</u>	\$ <u>2,810,221</u>	\$ <u>712,287</u>	\$ <u>2,097,934</u>	\$ <u>1,168,978</u>

INTERNAL SERVICE FUND

Health Insurance Fund – to account for employee medical, dental, and prescription insurance premiums and claims.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Three Months Ended February 28, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,678,910	\$ 19,678,910	\$ 2,472,420	\$ (17,206,490)	
Investment income	<u>4,500</u>	<u>4,500</u>	<u>1,808</u>	<u>(2,692)</u>	
Total Revenues	\$ <u><u>19,683,410</u></u>	\$ <u><u>19,683,410</u></u>	\$ <u><u>2,474,228</u></u>	\$ <u><u>(17,209,182)</u></u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 69,632	\$ 69,632	\$ 16,743	\$ 52,889	\$ -
Contractual services	19,909,753	19,909,753	4,748,817	15,160,936	-
Commodities	<u>6,625</u>	<u>6,625</u>	<u>1,342</u>	<u>5,283</u>	-
Total Expenditures	\$ <u><u>19,986,010</u></u>	\$ <u><u>19,986,010</u></u>	\$ <u><u>4,766,902</u></u>	\$ <u><u>15,219,108</u></u>	\$ <u><u>-</u></u>